

JOSEPHINE WANG  
General Counsel  
KEVIN H. BELL  
Senior Associate General Counsel  
For Dispute Resolution  
NATHANAEL S. KELLEY  
Assistant General Counsel  
SECURITIES INVESTOR  
PROTECTION CORPORATION  
1667 K St., N.W., Suite 1000  
Washington, D.C. 20006  
Telephone: (202) 371-8300  
E-mail: [jwang@sipc.org](mailto:jwang@sipc.org)  
[kbell@sipc.org](mailto:kbell@sipc.org)  
[nkelley@sipc.org](mailto:nkelley@sipc.org)

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION  
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (SMB)

SIPA Liquidation

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,

Debtor.

**CERTIFICATE OF SERVICE**

I, Nathanael Kelley, hereby certify that on January 24, 2017, I caused the Memorandum of the Securities Investor Protection Corporation in Support of Trustee's Motion to Affirm His

Determinations Denying Claims of Claimants Holding Interests in Judy L. Kaufman et al. Tenancy in Common, Richard B. Felder and Deborah Felder Tenancy in Common, and Keith Schaffer, Jeffrey Schaffer, Carla R. Hirschhorn Tenancy in Common to be served, by electronic mail, upon Counsel at the e-mail addresses listed on the service list attached as Exhibit A.

I further certify that on January 24, 2017, I caused to be mailed a true and correct copy of the Memorandum by prepaid United States First Class Mail to the non-CM/ECF participant addresses listed on the service list attached as Exhibit A.

I further certify that on January 24, 2017, I caused to be mailed a true and correct copy of the Memorandum by prepaid United States First Class Mail to the parties listed on the service list attached as Exhibit B.

I further certify that on January 24, 2017, an electronic copy of the Memorandum was uploaded to the Court's electronic filing system.

s/ Nathanael S. Kelley  
NATHANAEL S. KELLEY

## Schedule A - Redacted

---

### Government Parties

---

Counsel to the JPL  
Eric L. Lewis  
Email: Eric.Lewis@baachrobinson.com

Internal Revenue Service  
Centralized Insolvency Operation  
Philadelphia, PA 19101-7346

Internal Revenue Service  
District Director  
New York, NY 10008

Securities and Exchange Commission  
Alexander Mircea Vasilescu  
Email: vasilescua@sec.gov

Securities and Exchange Commission  
Preethi Krishnamurthy  
Email: krishnamurthyp@sec.gov

Securities and Exchange Commission  
Terri Swanson  
Email: swansont@sec.gov

Securities Investor Protection Corporation Nate Kelley  
Email: nkelley@sipc.org

Securities Investor Protection Corporation  
Josephine Wang  
Email: jwang@sipc.org

Securities Investor Protection Corporation  
Kevin Bell  
Email: kbell@sipc.org

U.S. Department of Justice, Tax Division  
Washington, DC 20044

---

### BLMIS Customers

---

A. Angelaki  
Tampa, FL 33613

Alan G. Cosner  
Email: alan@cosnerlaw.com

Alder Family Foundation  
Email: lovormon@aol.com

Alice J. Rawlins  
Email: alicerawlins@me.com

Amy Cappellazzo  
Email: joannerosen@gmail.com

Andy Huang  
Email: andy.huang@ipcg.com.sg

Anna Lowit  
Delray Beach, FL 33484

Arlene R. Chinitz  
Email: arlenerc54@hotmail.com

Aruna Muchhal  
Email: muchhal@netvigator.com

Au Yuet Shan  
Email: eau203@gmail.com

Bernard W. Braverman  
Email: berniebraverman@gmail.com

Birgit Peters  
Email: birgit.peters2010@yahoo.com

Capital Bank  
Email: berthold.troiss@capitalbank.at

Carole Coyle  
Email: bioniddoll@aol.com

Cecilia M. Parker  
Sparta, NJ 07871

Charles Nicholas Doyle  
Email: linchasd@netvigator.com

Cheung Lo Lai Wah Nelly  
Email: freedomlo@yahoo.com.hk

Chi-Hua Liao  
Jhubei City, Hsinchu County,  
Taiwan

Chris P. Tsukoa  
Tampa, FL 33613

Crisbo S.A.  
Email: arroyo@rya.es; arroyoignacio@hotmail.com

Daniel L. Gaba  
c/o Rhoda S. Gaba  
Pittsboro, NC 27312

David B. Epstein (IRA Bene)  
Email: david1943@comcast.net

David Drucker  
Email: daved628@aol.com

Deborah L. Fisch  
Email: dfisch1@twcnny.rr.com

Dewey H. Lane  
Email: dewlane@gmail.com

Donald P. Weber  
Email: mdweb27@me.com

Donald Schupak  
Email: dschupak@schupakgroup.com

Edward H. Kohlschreiber  
West Palm Beach, FL 33401

Elaine and Sidney Goldstein  
Email: grandpastuffit@bellsouth.net

Ethel L. Chambers  
Stuart, FL 34997

Fifty-Ninth Street Investors LLC  
Email: truggiero@resnicknyc.com

FJ Associates, S.A.  
Email: pabst@mantomgmt.com

Fondo General De Inversion Centro America-No, S.A.  
Email: pabst@mantomgmt.com

Frederick Cohen and Jan Cohen JT WROS  
Email: fcohen@duanemorris.com

Gail B. Oren Revocable Trust dtd. 9/8/95  
Gail B. Oren as Trustee  
Email: oreng@bellsouth.net

Gayle Samore Co-Trustees  
Email: johnsamore@hotmail.com

Gloria Sandler  
Email: mauricesandler@sbcglobal.net

Goore Partnership  
Email: hyassky@aol.com

Guy S. Parker  
Stockholm, NJ 07460-1423

Harriet Rubin  
Las Vegas, NV 89117

Harvey Barr  
Email: hbarr@bplegalteam.com

Harvey Krauss  
New York, NY 10022

Heng-Chang Liang  
Email: ts.yang@msa.hinet.net

Hilda Drucker  
Great Neck, NY 11021

Howard Stern  
Email: hstern@wzssa.com

Ilse Della-Rowere  
Vienna, 1210  
Austria

J. Todd Figi Revocable Trust  
Email: jakefigi2@aol.com

J.W. Nijkamp  
Email: jwnijkamp@kpnmail.nl

James R. Samore  
Email: johnsamore@hotmail.com

Jane Delaire  
Email: j.delaire@yahoo.com

Jeanette Margaret Scott Steer  
Email: bobjen8@bigpond.com

Jean-Marie Jacques  
Email: jacques123@wanadoo.es

Jeanne H. Rosenblum  
Email: prosenblum@mindspring.com

Joanne Rosen  
Email: joannerosen@gmail.com

John B. Malone  
Email: doctor1000@earthlink.net

John H. Petito  
Lumberville, PA 18933

John P. Harris  
Email: johnph1494@gmail.com

John Samore  
Email: johnsamore@hotmail.com

John Samore, Jr.  
Email: johnsamore@hotmail.com

John Stirling Gale  
Email: galejs@gmail.com

Jose Haidenblit  
Email: chore55@yahoo.com

Joseph J. Nicholson  
Email: jn-pro-se@pobox.com

Kamal Kishore Muchhal  
Email: muchhal@netvigator.com

Kenneth Springer  
Wellington, FL 33414

KHI Overseas Ltd  
Email: ew@khiholdings.com

Kimberly S. Stoller  
Belmar, NJ 07719

KR Erwin Hawle  
4865 Nussdorf,  
Austria

Krates, S.A.  
Email: pabst@mantomgmt.com

Kwok Yiu Leung  
Email: yiuleung@yahoo.com.hk  
and  
Email: yiuleunghk@gmail.com

Lam Shuk Foon Margaret  
Email: srohdie@bellsouth.net

Lamar Ellis Trust  
Lamar Ellis  
Email: lamelli@verizon.net

Lee Garrity  
Valparaiso, IN 46383

Lee Mei-Ying  
Email: icbcmylee@yahoo.com.tw

Li Fung Ming Krizia  
Email: krizia\_ligale@yahoo.com.hk

Lillian Barr  
Email: hbarr@bplegalteam.com

Linda Doyle  
Email: linchasd@netvigator.com

Linda Wolf  
Email: wolfie2400@yahoo.com

Lindel Coppel  
Email: lindencoppel@gmail.com

Marcia Roses Schachter  
Email: marciroses@aol.com

Mark A. Soslow, CPA on behalf of  
Trust u/w/o Daniel Sargent c/o Elaine Sargent  
Email: msoslow@untracht.com

Marshall W. Krause, Esq.  
Email: mrkruze@comcast.net

Martha Alice Gilluly  
Email: marny@corsair2.com

Martin Wimick  
Email: mwinick@hotmail.com

Matthew F. Carroll  
Email: mattfcarroll@msn.com

Maurice Sandler  
Email: mauricesandler@sbcglobal.net

Michael E. Fisch  
Email: fischwave@comcast.net

MLSMK Investments Co  
Email: stanleymkatz@mac.com

Nancy Dver Cohen  
Email: ndver@comcast.net

Ng Shok Len  
Taikoo Shing,,  
Hong Kong



Ng Shok Mui Susanna  
Taikoo Shing,,  
Hong Kong

Nicholas Kardasis  
Email: gdnite@earthlink.net

Panagiotis Moutzouris  
Voula GR-16673,  
Greece

Partricia M. Hynes  
Email: rreardon@stblaw.com

Patsy P. Jones  
Email: 335pat@roadrunner.com

Paul J. Fisch  
Email: pfisch@twcny.rr.com

Paul Maddocks  
Email: maddockspaul@gmail.com

Peerstate Equity Fund L.P.  
c/o Lou Prochilo  
Northport, NY 11768

Peerstate Equity Fund, L.P.  
Email: rng67@comcast.net

PFC Nominees Limited  
Email: info@pfcintl.com

Phyllis Pressman  
Email: peplady5@gmail.com

Phyrne and Ron LLC  
Email: jpitkin@umich.edu

Ralph Schiller  
Email: optics58@gmail.com

Rausch Rudolf  
Email: rudolf.rausch@gmail.com

Remy Investments Corp  
London W1G 9QD,  
England, United Kingdom

Rhouda Macdonald  
Email: rmacdon482@aol.com

Richard C. Brockway  
Vero Beach, FL 32963

Richard G. Corey  
Charleston, WV 25302

Richard Hoefer  
Email: richard.hoefer@utanet.at

Richard Jeffrey Clive Hartley  
Email: rjch@netvigator.com

Rita Wolf  
Email: wolfie2400@yahoo.com

Robert Douglas Steer  
Email: bobjen8@bigpond.com

Robins Family Limited Partnership  
Email: charles.robins@weil.com

Ronald E. Samore, Sr.  
Email: johnsamore@hotmail.com

Roy L. Reardon JTWROS  
Email: rreardon@stblaw.com

S. James Chambers  
Stuart, FL 34997

Samore 1992 Family Trust  
Email: johnsamore@hotmail.com

Samuel Frederick Rohdie  
Email: srohdie@bellsouth.net

Shao-Po Wang  
New Taipei City 236,,  
Taiwan

Sharon Lee Tiner  
Email: sltiner@yahoo.com

Simcha Gutgold  
Email: simcha.gutgold@gmail.com

Siu Yuen Veronica Nh  
Email: yiuleung@yahoo.com.hk  
and  
Email: yiuleunghk@gmail.com

Stephen Hill  
Email: leyla.hill@hos.com

Stuart Nierenberg, Trustee for Ltd Editions Media Inc. Defined Benefit Plan Trust dtd 2/9/99  
Email: stuart@silverboxsw.com

Sudeshna M. Fisch  
Email: fischwave@comcast.net

Sunyei Ltd. Jaques Lamac  
Email: jaqueslamac@gmail.com

The Gottesman Fund  
Email: dgottesman@firstmanhattan.com

Timothy Robert Balbirnie  
Email: tim.balbirnie@gmail.com

Waterland Investment Services  
Email: admin@waterland-investment.nl

Wim C. Helsdingen  
Email: wc.helsdingen@casema.nl

Yvonne Roodberg  
Email: cissie2010@gmail.com

Kelly A. Librera  
Seth C. Farber  
Winston & Strawn LLP  
Email: klibrera@winston.com  
Email: sfarber@winston.com  
Attorney For: Diana P. Victor

---

### **Notices of Appearance**

---

Alan Berlin, Esq.  
Bernard V. Kleinman, Esq.  
Aitken Berlin LLP  
Email: adberlin@aitkenberlin.com  
Email: bvkleinman@aitkenberlin.com  
Attorney For: Susan Saltz Charitable Lead Annuity Trust Susan Saltz Descendants Trust

Alan E. Marder  
Meyer, Suozzi, English & Klein, P.C.  
Email: amarder@msek.com  
Attorney For: Counsel for Judie B. Lifton and the Judie Lifton 1996

Alan Nisselson  
Howard L. Simon, Esq.  
Windels Marx Lane & Mittendorf, LLP  
Email: anisselson@windelsmarx.com  
Email: hsimon@windelsmarx.com  
Attorney For: Alan Nisselson, Interim Chapter 7 Trustee of Bernard L. Madoff

Alexander M. Feldman  
Jeff E. Butler  
Clifford Chance U.S. LLP  
Email: Alexander.Feldman@CliffordChance.com  
Email: Jeff.Butler@CliffordChance.com  
Attorney For: Cardinal Management, Inc., Dakota Global Investments, Ltd.

Amy J. Swedberg  
Maslon Edelman Borman & Brand LLP,  
Email: amy.swedberg@maslon.com  
Attorney For: Amy J. Swedberg

Amy Walker Wagner  
Carolyn B. Rendell  
David S. Stone  
Stone & Magnanini, LLP  
Email: awagner@stonemagnalaw.com  
Email: CRendell@stonemagnalaw.com  
Email: dstone@stonemagnalaw.com  
Attorney For: Defendants David P. Gerstman, Janet Gerstman

Andrea J. Robinson  
George W. Shuster  
Wilmer Cutler Pickering Hale and Dorr LLP  
Email: andrea.robinson@wilmerhale.com  
Email: george.shuster@wilmerhale.com  
Attorney For: SNS Bank N.V., SNS Global Custody B.V.

Andrew J. Ehrlich  
Brette Tannenbaum  
Caitlin Grusauskas  
Paul, Weiss, Rifkind, Wharton & Garrison LLP  
Email: aehrlich@paulweiss.com  
Email: btannenbaum@paulweiss.com  
Email: cgrusauskas@paulweiss.com  
Attorney For: Andrew H. Madoff, individually and as Executor of the Estate of Mark D. Madoff, The Estate of Mark D. Madoff

Angelina E. Lim, Esq.  
Johnson, Pope, Bokor, Ruppel & Burns, P.A.  
Email: angelinal@jpfirm.com  
Attorney For: Anchor Holdings, LLC

Anna Hadjikow  
George Brunelle, Esq.  
Brunelle & Hadjikow, P.C.  
Email: ahadjikow@brunellelaw.com; brunellelaw@gmail.com  
Email: gbrunelle@brunellelaw.com; brunellelaw@gmail.com  
Attorney For: Alan D. Garfield, Barry E. Kaufman, BK Interest, LLC, Erin M. Hellberg, James H. Cohen, Marion Talling-Garfield, Morrie Abramson, Robyn Berniker, The James H. Cohen Special Trust, The Marian Cohen 2001 Residence Trust

Arthur J. Steinberg  
Kristi E. Jacques  
Richard A. Cirillo  
King & Spalding LLP  
Email: asteinberg@kslaw.com  
Email: kjacques@kslaw.com  
Email: rcirillo@kslaw.com  
Attorney For: Lemanica SICAV-SIF, National Bank of Kuwait, S.A.K. ("NBK"), NBK Banque Privée and  
counsel for the Pascucci Family

Barry R. Lax.  
Brian J. Neville  
Lax & Neville, LLP  
Email: blax@laxneville.com  
Email: bneville@laxneville.com  
Attorney For: PJFN Investors LP, Rose Less

Bennette D. Kramer  
Schlam Stone & Dolan LLP  
Email: bdk@schlamstone.com  
Attorney For: Belfer Two Corporation

Brad N. Friedman, Esq.  
Jennifer L. Young  
Matthew Gluck, Esq.  
Sanford P. Dumain, Esq.  
Milberg LLP  
Email: bfriedman@milberg.com  
Email: jyoung@milberg.com  
Email: mgluck@milberg.com  
Email: sdumain@milberg.com  
Attorney For: Blumenthal & Associates Florida General Partnership, Gerald Blumenthal, Judith Rock  
Goldman, June Pollack, Ruth E. Goldstein, The Horowitz Family Trust, The Unofficial Committee of  
Certain Claim Holders

Brenda R. Sharton  
Daniel M. Glosband  
David J. Apfel  
Goodwin Procter LLP  
Email: bsharton@goodwinprocter.com  
Email: dglosband@goodwinprocter.com  
Email: dapfel@goodwinprocter.com  
Attorney For: Ellenjoy Fields, Jane L. O'Connor as Trustee of the Jane O'Connor Living Trust, Jeffrey  
A. Berman, Michael C. Lesser, Norman E. Lesser Rev. 11/97 Rev. Trust, Paula E. Lesser 11/97 Rev.  
Trust, Russell deLucia

Brendan M. Scott  
Klestadt Winters Jureller Southard & Stevens, LLP  
Email: bscott@klestadt.com  
Attorney For: Brendan M. Scott

Brett S. Moore  
Porzio, Bromberg & Newman, P.C.,  
Email: bsmoore@pbnlaw.com  
Attorney For: Alain Rukavina, Court Appointed Liquidators for LuxAlpha Sicav and Luxembourg  
Investment Fund, Paul Laplume

Bryan Ha  
Richard E. Signorelli  
Law Office of Richard E. Signorelli  
Email: bhanyc@gmail.com  
Email: rsignorelli@nycLITIGATOR.com; richardsignorelli@gmail.com  
Attorney For: Richard E. Signorelli

Carmine D. Boccuzzi  
Cleary Gottlieb Steen & Hamilton LLP  
Email: cboccuzzi@cgsh.com  
Attorney For: Citibank North America, Inc., Citibank, N.A., Citigroup Global Markets Limited

Carol A. Glick  
Richard J. McCord  
Certilman, Balin, Adler & Hyman LLP  
Email: cglick@certilmanbalin.com  
Email: rmccord@certilmanbalin.com  
Attorney For: Alyssa Beth Certilman, Bernard Certilman, Clayre Hulsh Haft, Morton L. Certilman and  
Joyce Certilman

Carole Neville  
Dentons US LLP  
Email: carole.neville@dentons.com  
Attorney For: SNR Customers

Charles C. Platt  
Wilmer Cutler Pickering Hale and Dorr LLP  
Email: charles.platt@wilmerhale.com  
Attorney For: BSI AG

Chester Salomon  
Becker, Glynn, Muffly, Chassin & Hosinski LLP  
Email: csalomon@beckerglynn.com  
Attorney For: SBM Investments, LLP, Weithorn/Casper Associated for Selected Holdings LLC

Dana M. Seshens  
Karen E. Wagner  
Davis Polk & Wardwell LLP  
Email: dana.seshens@davispolk.com  
Email: karen.wagner@davispolk.com  
Attorney For: Sterling Equities Associates and Certain Affiliates

Daniel Holzman  
Rex Lee  
Robert S Loigman  
Shusheel Kirpalani  
Quinn Emanuel Urquhart & Sullivan, LLP  
Email: danielholzman@quinnemanuel.com  
Email: rexlee@quinnemanuel.com  
Email: robertloigman@quinnemanuel.com  
Email: susheelkirpalani@quinnemanuel.com  
Attorney For: Kingate Euro Fund Ltd., Kingate Global Fund Ltd., Kingate Management Limited, KML  
Asset Management LLC

David A. Kotler  
Dechert LLP  
Email: david.kotler@dechert.com  
Attorney For: Defendant Oppenheimer Acquisition Corp.

David J. Molton  
Elizabeth A. Molino Molino  
Brown Rudnick LLP  
Email: dmolton@brownrudnick.com  
Email: emolino@brownrudnick.com  
Attorney For: Kenneth M. Kryz and Christopher D. Stride as Liquidators of and for Fairfield Sentry  
Limited

David B. Bernfeld  
Jeffrey L. Bernfeld  
Bernfeld, DeMatteo & Bernfeld, LLP  
Email: davidbernfeld@bernfeld-dematteo.com  
Email: jeffreybernfeld@bernfeld-dematteo.com  
Attorney For: Dr. Michael Schur, Mrs. Edith A. Schur

David Bolton  
David Bolton, P.C.  
Email: david@dboltonpc.com  
Attorney For: David Bolton

David S. Golub  
Silver Golub & Teitel, LLP  
Email: dgolub@sgtlaw.com  
Attorney For: Alexander Rabinovich, Arnold Kohn, Daniel L. Davis, Individually and as parent of  
H.D.D., Eric Rausher, Frank S. Katz, Howard Pomerantz, Jason M. Rausher, Marcia B Fitzmaurice,  
Maria Rabinovich, Maria Shuster, Marsha H. Rausher, Melissa Doron, Mitchell J. Rausher, Natasha  
Jane Rabinovich, P.A. Retirement Plan, parent of A.S.D., Paula S. Katz, Peggy Kohn (Arnold Kohn  
Executor of Peggy Kohn Estate), Richard Abramowitz & Pomerantz, Rita S. Katz (n/k/a Rita Starr  
Katz Davey), Robin S. Abramowitz, Samuel D. Davis, Theresa A. Wolfe, Thomas R. Fitzmaurice, Traci  
D. Davis, Trustees Richard Abramowitz and Howard L. Pomerantz, Vladimir Rabinovich, Wendy  
Sager Pomerantz

David Y. Livshiz  
Freshfields Bruckhaus Deringer US LLP  
Email: david.livshiz@freshfields.com  
Attorney For: Tensyr Limited

Deirdre Norton Hykal  
Willkie Farr & Gallagher LLP  
Email: dhykal@willkie.com  
Attorney For: Deirdre Norton Hykal

Dennis C. Quinn  
Barger & Wolen, LLP  
Email: dquinn@bargerwolen.com  
Attorney For: Jewish Community Foundation of the Jewish Federation - Council of Greater Los Angeles

Douglas R. Hirsch  
Sadis & Goldberg LLP  
Email: dhirsch@sglawyers.com  
Attorney For: Douglas R. Hirsch

Elise S. Frejka  
Frejka PLLC  
Email: EFrejka@FREJKA.com  
Attorney For: Elise Scherr Frejka

Eric B. Levine  
Wolf Haldenstein Adler Freeman & Herz LLP  
Email: levine@whafh.com  
Attorney For: Nephrology Associates P.C. Pension Plan

Eric L. Lewis, Esq.  
Baach Robinson & Lewis PLLC  
Email: eric.lewis@baachrobinson.com  
Attorney For: Andrew Laurence Hosking, Mark Richard Byers, Stephen John Akers

Erin Joyce Letey  
Joseph E. Shickich, Jr.  
Riddell Williams P.S.  
Email: eletey@riddellwilliams.com  
Email: jshickich@riddellwilliams.com  
Attorney For: Microsoft Corporation and Microsoft Licensing, GP (collectively , "Microsoft")

Ernest Edward Badway  
Fox Rothschild LLP  
Email: ebadway@foxrothschild.com  
Attorney For: Iris Schaum



Fletcher W. Strong  
William F. Dahill  
Wollmuth Maher & Deutsch LLP  
Email: fstrong@wmd-law.com  
Email: wdahill@wmd-law.com  
Attorney For: Robert F. Weinberg

Frank F. McGinn  
Bartlett Hackett Feinberg P.C.  
Email: ffm@bostonbusinesslaw.com  
Attorney For: Iron Mountain Information Management, Inc.

Fred H. Perkins  
Michael Lago, Esq.  
Robert K. Dakis  
Morrison Cohen LLP  
Email: fhperkins@morrisoncohen.com  
Email: bankruptcy@morrisoncohen.com  
Email: rdakis@morrisoncohen.com  
Attorney For: Customer Claimant David Silver

Fred W. Reinke  
Mayer Brown LLP  
Email: freinke@mayerbrown.com  
Attorney For: AXA Private Management, Fondauto Fondo de Pensiones, SA, Mutua Madrilenia  
Automovilista Ramo de vida

Gary S. Lee  
Morrison & Foerster LLP  
Email: glee@mofo.com  
Attorney For: Gary S. Lee

Gary Woodfield  
Haile, Shaw & Pfaffenberger, P.A.  
Email: gwoodfield@haileshaw.com  
Attorney For: Gary Woodfield

George R. Hirsch  
Sills Cummis & Gross P.C.  
Email: ghirsch@sillscummis.com  
Attorney For: George R. Hirsch

Glenn P. Warmuth  
Paula J. Warmuth  
Stim & Warmuth, P.C.  
Email: gpw@stim-warmuth.com  
Email: pjw@stim-warmuth.com  
Attorney For: Creditors, Michael Most and Marjorie Most

Gregory M. Dexter  
Chaitman LLP  
Email: gdexter@chaitmanllp.com  
Attorney For: Aaron Blecker

Harold D. Jones  
Jones & Schwartz, P.C.  
Email: hjones@jonesschwartz.com  
Attorney For: Harold D. Jones

Helen Davis Chaitman  
Chaitman LLP  
Email: hchaitman@chaitmanllp.com  
Attorney For: Marsha Peshkin et al.

Howard Kleinhendler  
Wachtel Missry LLP  
Email: hkleinhendler@wmlp.com  
Attorney For: Rosenman Family LLC

Hunter T. Carter  
Arent Fox LLP  
Email: hunter.carter@arentfox.com  
Attorney For: Brenda Guritzky, Brenda H. Guritzky as Trustee of Trust B U/W George H. Hurwitz (collectively the "Guritzky Parties"), Dana Guritzky Mandelbaum, Guritzky Family Partnership LP, Ronald P. Guritzky, Sanford Guritzky

James H. Hulme  
Joshua Fowkes  
Arent Fox LLP  
Email: hulme.james@arentfox.com  
Email: fowkes.joshua@arentfox.com  
Attorney For: 1776 K Street Associates Limited Partnership, Albert H. Small, Bernard S. Gewirz, Carl S. Gewirz, Clarice R. Smith, Edward H. Kaplan, Eleven Eighteen Limited Partnership, Estate of Robert H. Smith, Irene R. Kaplan, Jerome A. Kaplan, Marjet LLC, Robert H. Smith Revocable Trust, Robert P. Kogod

James M. Ringer, Esq.  
Stuart I. Rich, Esq.  
Meister Seelig & Fein LLP  
Email: jmr@msf-law.com  
Email: sir@msf-law.com  
Attorney For: Jasper Investors Group LLC ("Jasper")

Jeremy A. Mellitz  
Withers Bergman, LLP  
Email: Jeremy.Mellitz@withers.us.com  
Attorney For: Von Rautenkranz Nachfolger Special Investments LLC

Joel L. Herz  
Law Offices of Joel L. Herz  
Email: joel@joelherz.com  
Attorney For: Samdia Family, LP

John Lavin  
Lavin & Associates, P.C.  
Email: jlavin@lavinassociates.com  
Attorney For: John J. Lavin

Joshua A. Levine, Esq.  
Simpson Thacher & Barlett LLP  
Email: jlevine@stblaw.com  
Attorney For: Spring Mountain Capital, LP

Judith L. Spanier, Esq.  
Abbey Spanier Rodd & Abrams, LLP  
Email: jspanier@abbeyspanier.com  
Attorney For: ELEM/Youth in Distress Israel Inc. ("ELEM")

Kelly A. Librera  
Seth C. Farber  
Winston & Strawn LLP  
Email: klibrera@winston.com  
Email: sfarber@winston.com  
Attorney For: Ariana Victor, Ellen G. Victor, holder of Bernard L. Madoff Investment Securities LLC  
Accounts 1ZA128-3 and 1ZA128-40, Justin Victor Baadarani, Leila Victor Baadarani, Shosharma  
Remark Victor

Laura K. Clinton  
Baker & McKenzie LLP  
Email: laura.clinton@bakermckenzie.com  
Attorney For: Laura K. Clinton

Lindsay M. Weber  
Quinn Emanuel Urquhart & Sullivan, LLP  
Email: lindsayweber@quinnemanuel.com  
Attorney For: Kingate Euro Fund Ltd., Kingate Global Fund Ltd.

Marcy Ressler Harris  
Schulte, Roth & Zabel LLP  
Email: marcy.harris@srz.com  
Attorney For: The Pati H. Gerber Defendants

Marianna Udem  
ASK, LLP  
Email: mudem@askllp.com  
Attorney For: Marianna Udem

Mark S. Cohen  
Cohen & Gresser LLP  
Email: mcohen@cohengresser.com  
Attorney For: Mark S. Cohen

Mark S. Mulholland  
Thomas Telesca  
Ruskin Moscou Faltischek, P.C.  
Email: mmulholland@rmfpc.com  
Email: ttelesca@rmfpc.com  
Attorney For: DeMatteis FLP Assets, Irwin Kellner ("Kellner"), The 2001 Frederick DeMatteis  
Revocable Trust

Marsha Torn, Esq.  
Calabrese and Torn, Attorneys at Law  
Email: mcalabrese@earthlink.net  
Attorney For: Lawrence Torn

Marshall R. King  
Gibson Dunn  
Email: mking@gibsondunn.com  
Attorney For: Marshall R. King

Martin H. Bodian  
Bodian & Bodian, LLP  
Email: mhbodian@gmail.com  
Attorney For: Linda Polatsch

Max Folkenflik  
Folkenflik & McGerity  
Email: max@fmlaw.net  
Attorney For: Allan R. Tessler, in his capacity as Trustee of the CRS Revocable Trust, Constance R. Sisler, individually, and in her capacity as Settlor and Trustee of the CRS Revocable Trust, CRS Revocable Trust, Edith G. Sisler, Joyce C. Auerbach Revocable Trust, Robert Auerbach Revocable Trust, Robert Auerbach, individually, Robert S. Bernstein, S. James Coppersmith Charitable Remainder Unitrust

Max Folkenflik  
Folkenflik & McGerity  
Email: max@fmlaw.net  
Attorney For: Anna Kedersha, as parent of A.K, Antona G Wilson, Betty Tarr, Bonnie A Johnson, Individually and as parent of D.C.J., Carol P. Dargan, Cindy J Schacht, Cory D Johnson, Crescenzio J Boccanfuso, Cynthia Schrank Kane, David C Johnson, Diane C. Backus, Diane T. Levin, Dominick F. Boccanfuso, Douglas H. Johnson, Eugene G. Laychak, Jr., Everett L. Dargan, Gary S. Davis, individually and as parent of S.W.D. and J.F.D., Gerald A Wilson, Giuseppa A Boccanfuso, Giuseppe C. Basili, Grace A. Nash, Harold Murtha, Trustee of Murtha Enterprises, Inc. Profit-Sharing Plan, Jacqueline A Johnson, Jaime R Johnson, Jing W. Davis (now known as Amy Davis), Joanne Verses, Joyce C. Auerbach, individually, as Trustee of the Robert Auerbach Revocable Trust, and as Trustee of the Joyce C. Auerbach Revocable Trust, Jozef Kaczynski, Justin Kane, Linda Laychak, Madeline E Corish Estate, Margaret Pace, Margherita M. Basili, Mary Zarra, as parent of A.Z. and A.Z., Michael T. Nash, Midlands Surgical Associates, PA Profit Sharing Plan, parent of J.K.S, parent of K.H.S, parent of N.A.S., Patti E Schacht, Robert Levin, Shirley B. Sklar, Sol Davis, individually and as Trustee of the Sol Davis Retirement Plan, Sophia B Freitag, Steven E. Sklar, Thomas H. Nash, Trustee of Margherita M. Basili Retirement Plan and individually, William Sklar, William Sklar, Trustee of Pacific Plumbing and Heating Supply Co Profit-Sharing Plan, WR Johnson Co. Pension and Profit Sharing Plan

Michael I. Goldberg  
Akerman LLP  
Email: michael.goldberg@akerman.com  
Attorney For: Michael I. Goldberg

Michael S. Pollok  
Marvin and Marvin, PLLC  
Email: mpollok@marvinandmarvin.com  
Attorney For: Alan Hayes, Wendy Wolosoff-Hayes

Michael V. Blumenthal  
Thompson & Knight LLP  
Email: Michael.Blumenthal@tklaw.com  
Attorney For: Michael V. Blumenthal

Michael V. Ciresi  
Ciresi Conlin LLP  
Email: MVC@CiresiConlin.com  
Attorney For: Michael V. Ciresi

Mor Wetzler  
Paul Hastings LLP  
Email: morwetzler@paulhastings.com  
Attorney For: Carlo Grosso, Federico Ceretti, FIM Advisors, LLP, FIM Limited

Nancy L. Fineman  
Cotchett, Pitre & McCarthy  
Email: nfineman@cpmlegal.com; lconcepcion@cpmlegal.com  
Attorney For: Daniel Ryan, Donna M. McBride, Doris Greenberg, Jay Wexler, Matthew Greenberg,  
The Estate of Leon Greenberg, Theresa Ryan, Walter Greenberg

Neal S. Mann c/o Eric T. Schneiderman  
The New York State Department of Taxation & Finance  
Email: neal.mann@oag.state.ny.us  
Attorney For: New York State Education Department.

Parvin K. Aminolroaya  
Stephen A. Weiss  
Seeger Weiss LLP  
Email: paminolroaya@seegerweiss.com  
Email: sweiss@seegerweiss.com  
Attorney For: Barbara J. Weiss, Barbara Schlossberg, Bernard Seldon, Leslie Weiss and Gary M.  
Weiss, Lewis Franck, Marilyn Cohn Gross, Melvyn I. Weiss, Stephen A. Weiss, The M & B Weiss  
Family Limited Partnership of 1996 c/o Melvyn I. Weiss

Patricia Heer Piskorski  
Paul D. Moore  
Stephen M. Honig  
Duane Morris LLP  
Email: phheer@duanemorris.com  
Email: PDMoore@duanemorris.com  
Email: smhonig@duanemorris.com  
Attorney For: Eleanore C. Unflat, Eleanore C. Unflat, in her capacity as co- trustee of the Eleanore C.  
Unflat Living Trust, Magnus A. Unflat, Magnus A. Unflat, in his capacity as co-trustee of the Eleanore  
C. Unflat Living Trust, the Eleanore C. Unflat Living Trust

Peter N. Wang  
Foley & Lardner LLP  
Email: pwang@foley.com  
Attorney For: Orthopaedic Specialty Group, P.C. Defined Contribution Pension Plan Participants

Richard A. Kirby  
Baker & McKenzie LLP  
Email: Richard.Kirby@bakermckenzie.com  
Attorney For: Richard A. Kirby

Richard F. Schwed  
Shearman & Sterling LLP  
Email: rschwed@shearman.com  
Attorney For: Carl J. Shapiro et al., Harold S. Miller Trust Dated 12/4/64 FBO Elaine Miller, Lilfam LLC, Lilyan Berkowitz Revocable Trust Dated 11/3/95, Wellesley Capital Management

Richard G. Haddad  
Otterbourg P.C.  
Email: Rhaddad@OSHR.com  
Attorney For: Richard G. Haddad

Richard L. Spinogatti  
Proskauer Rose LLP  
Email: rspinogatti@proskauer.com  
Attorney For: Richard L. Spinogatti

Richard P. Galler  
The Law Office of Richard P. Galler  
Email: richard@kgalaw.com  
Attorney For: Richard Galler

Richard Yeskoo  
Yeskoo Hogan & Tamlyn LLP  
Email: Yeskoo@yeskoolaw.com  
Attorney For: Carl T. Fisher, Joan L. Fisher, The Trust U/A VIII of the Will of Gladys C. Luria F/B/O Carl T. Fisher

Robert J. Kaplan  
Law Office of Robert J. Kaplan  
Email: lawkap@aol.com  
Attorney For: Michael W. Sonnenfeldt, MUUS Independence Fund LP

Robert A. Abrams  
Steven H. Newman  
Katsky Korins LLP  
Email: rabrams@katskykorins.com  
Email: snewan@katskykorins.com  
Attorney For: David Cash, Estate of Richard L. Cash, Freda B. Epstein, Freda Epstein Revocable Trust, Gladys Cash, Gladys Cash and Cynthia J. Gardstein, James H. Cash, Jennifer Spring McPherson, Jonathan Cash, Richard L. Cash Declaration of Trust Dated September 19, 1994, Richard Spring, S. H. & Helen R. Scheuer Family Foundation, The Jeanne T. Spring Trust, The Spring Family Trust

Robert S. Horwitz  
Conroy, Simberg, Ganon, Krevans, Abel, Lurvey, Morrow & Schefer, P.A.  
Email: rhorwitz@conroysimberg.com; eservicewpb@conroysimberg.com  
Attorney For: Andrew C. Sankin

Robert William Yalen  
Assistant United States Attorney for the Southern District of New York  
Email: robert.yalen@usdoj.gov  
Attorney For: Attorney for the United States of America

Russell M. Yankwitt  
Yankwitt & Associates LLC  
Email: russell@yankwitt.com  
Attorney For: Carol Rosen

Sanford Rosen  
Rosen & Associates, P.C.  
Email: srosen@rosenpc.com  
Attorney For: Amy Beth Smith, David A. Schustack, Judith S. Schustack, Robert J. Schustack, Shirley Schustack Conrad

Schuyler D. Geller  
Bellows & Bellows, P.C.  
Email: sgeller@bellowsllaw.com  
Attorney For: Counsel for Brian H. Gerber

Scott Reynolds  
Chaffetz Lindsey LLP  
Email: scott.reynolds@chaffetzlindsey.com  
Attorney For: Scott W. Reynolds

Sedgwick M. Jeanite, Esq.  
White and Williams LLP  
Email: jeanites@whiteandwilliams.com  
Attorney For: Fabio Conti

Seth L. Rosenberg  
Clayman & Rosenberg LLP  
Email: rosenberg@clayro.com  
Attorney For: Seth L. Rosenberg

Shannon Scott  
Steven R. Schlesinger  
Jaspan Schlesinger LLP  
Email: sscott@jaspanllp.com  
Email: sschlesinger@jaspanllp.com  
Attorney For: Amy Joel, Amy Luria Partners LLC, Andrew Samuels, David Richman, Estate of Richard A. Luria, Janet Jaffin Dispositive Trust and Janet Jaffin and Milton Cooper as Trustees, Jay Rosen Executors, Patricia Samuels, Peter Zutty, Robert Luria Partners, Samuels Family LTD Partnership

Shawn M. Christianson, Esq.  
Buchalter Nemer, A Professional Corporation  
Email: schristianson@buchalter.com  
Attorney For: Oracle Credit Corporation, Oracle USA, Inc. ("Oracle")

Stephen Fishbein  
Shearman & Sterling LLP  
Email: sfishbein@shearman.com  
Attorney For: Carl J. Shapiro et al.

Steven Paradise  
Richards Kibbe & Orbe, LLP  
Email: sparadise@rkollp.com  
Attorney For: Steven Paradise

Steven Storch  
Storch Amini & Munves PC  
Email: sstorch@samlegal.com  
Attorney For: Alyse Joel Klufer as Trustee of the Robert and Alyse Klufer Family Trust "A", Alyse Klufer, individually and in her capacity as trustee of the Trust Under Article Fourth U/W/O Robert E. Klufer, Damien Cave, Elisabeth Klufer, Elisabeth Klufer, in her capacity as trustee of the Trust Under Article Fourth U/W/O Robert E. Klufer, Jane Shrage, Maxwell Greengrass, Michael Shrage, Nancy Greengrass, Natalie Greengrass, PJ Administrator LLC, Robert and Alyse Klufer Family Trust "A", Trust Under Article Fourth U/W/O Robert E. Klufer

Timothy A. Valliere  
Smith Valliere PLLC  
Email: tvalliere@svlaw.com  
Attorney For: Timothy A. Valliere

Tony Miodonka  
Finn Dixon & Herling LLP  
Email: tmiodonka@fdh.com  
Attorney For: Tony Miodonka

Vivian R. Drohan  
Drohan Lee LLP  
Email: vdrohan@dlkny.com  
Attorney For: Vivian R. Drohan

Will R. Tansey  
Ravich Meyer  
Email: wrtansey@ravichmeyer.com  
Attorney For: Will R. Tansey

William A. Habib, Esq.  
Habib Law Associates, LLC  
Email: wahabib@verizon.net  
Attorney For: Anthony F. Russo



[illegible]